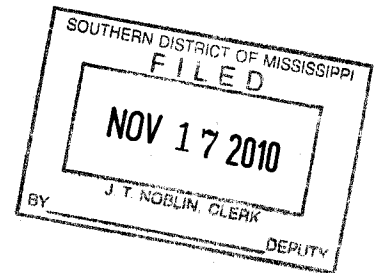


UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF MISSISSIPPI  
JACKSON DIVISION

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 UNITED STATES CURRENCY )  
 TOTALING \$96,278.29 )  
 )  
 Defendant. )  
 \_\_\_\_\_ )

Case Number: 3:10CV669 TSL-FKB



**VERIFIED COMPLAINT FOR FORFEITURE *IN REM***

COMES NOW the plaintiff, the UNITED STATES OF AMERICA, by and through Donald R. Burkhalter, United States Attorney for the Southern District of Mississippi, and brings its Verified Complaint for Forfeiture *in Rem* alleging as follows in accordance with Supplemental Rule G(2) of the Federal Rules of Civil Procedure:

**NATURE OF THE ACTION AND BASIS FOR FORFEITURE**

1. This is a civil action *in rem* brought pursuant to 31 U.S.C. § 5317(c)(2) which allows for the forfeiture of property involved in a "structuring" offense in violation of Sections 5313 and/or 5324 of Title 31, or any conspiracy to commit any such violation, and any property traceable to any such violation or conspiracy.

**THE DEFENDANT *IN REM***

2. The defendant property includes \$96,278.29 in U.S. Currency (hereafter collectively referred to as the "Defendant Currency"). The defendant currency was seized on August 4, 2010 by the Internal Revenue Service. The defendant currency is currently in the custody of the Internal Revenue Service.

### **JURISDICTION AND VENUE**

3. This Court has jurisdiction over an action commenced by the United States under 28 U.S.C. § 1345 and over an action for forfeiture under 28 U.S.C. § 1355(a). This Court has *in rem* jurisdiction over the defendant currency under 28 U.S.C. § 1355(b).

4. Venue is proper pursuant to 28 U.S.C. § 1395, as the defendant currency is located in this district.

### **FACTUAL BACKGROUND**

5. FOREST AUTO SALES, INC. was incorporated with the State of Mississippi Secretary of State's Office on July 14, 2003, by KERRY K. BOYKIN.

6. The Internal Revenue Service received and reviewed records regarding the account of FOREST AUTO SALES, INC. maintained by Community Bank. According to the financial records for the account maintained at Community Bank, FOREST AUTO SALES, INC. has made numerous currency deposits, for a period of July 2007 through March 2010, from account number XXXXXX5415 that were structured in an attempt to stay below the reporting threshold of \$10,000. The currency deposits were structured at varying time periods with the transactions conducted at the same branch.

7. Attached hereto as Exhibit "A" is an analysis of the currency deposits made to the account of FOREST AUTO SALES, INC. from July 2007 through March 2010.

8. When individuals routinely make multiple cash deposits of amounts between \$9,000 and \$10,000 over a short period of time, they are trying to avoid triggering the filing of a Currency Transaction Report. In short, when they do this, they are engaging in structuring. Individuals structure their financial transactions when they want to disguise the source of the money or the fact that they have the money.

9. Based on the foregoing, the defendant currency constitutes property involved in a violation of 31 U.S.C. § 5324 for structuring currency transactions to evade the reporting requirements of 31 U.S.C. § 5313(a) and is subject to forfeiture to the United States of America pursuant to 31 U.S.C. § 5317(c)(2).

10. The defendant currency has been deposited into a Department of Treasury suspense account and will be stored in said account during the pendency of this action in accordance with 19 U.S.C. § 1605.

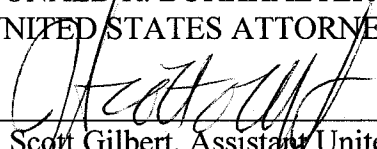
**WHEREFORE**, Plaintiff, the United States of America, prays:

- a. That due process issue to enforce the forfeiture and give notice to the interested parties to appear and show cause why forfeiture should not be decreed;
- b. That the defendant currency be condemned and forfeited to the United States of America to be disposed of according to law;
- c. That this Court grant the government reimbursement of its cost and expenses, including advertising and/or publication costs incurred in this matter; and
- d. That this Court grant such other and further relief as it may deem just and proper.

This 10<sup>th</sup> day of November, 2010.

Respectfully submitted,

DONALD R. BURKHALTER  
UNITED STATES ATTORNEY

  
J. Scott Gilbert, Assistant United States Attorney  
MS Bar No. 102123  
188 E. Capitol Street  
Suite 500  
Jackson, MS 39201  
(601) 965-4480

**VERIFICATION OF COMPLAINT FOR FORFEITURE**

I, Special Agent Fantessa Regan, an employee of Internal Revenue Service, have read the Complaint for Forfeiture in this action and state that its contents are true and correct to the best of my knowledge and belief.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

This 15<sup>th</sup> day of November, 2010.

A handwritten signature in black ink, appearing to read 'Fantessa Regan', is written over a horizontal line.

SPECIAL AGENT FANTESSA REGAN  
INTERNAL REVENUE SERVICE